1 real estate tax purposes. I think that is pretty well established. 2 DELEGATE WHEATLEY: Further, under 8.02-2 3 this same class could be granted as an exemption as to age? 5 DELEGATE CASE: If it were uniform, that is 6 correct. 7 DELEGATE WHEATLEY: Finally, we could use 8 the existing method of tax credit for the same type of 9 allowance for age. 10 DELEGATE CASE: There is nothing in this which 11 12 would prevent the use of the credit or in any way intend that it be abolished. 13 DELEGATE WHEATLEY: So, in essence, we are 14 giving the General Assembly and local government as to 15 class, exemption and credit, what differentiation is 16 made by the Committee as to who, and we have gotten to 17 this a little bit, as to whom this would apply to. Would 18 the State be able to control class alone or would it be 19 regulated by the local government? 20 DELEGATE CASE: As this is now written, as

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